



Serial No. 09/779,497

Docket No.: 1095.1158

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Kazuya NISHINO

Serial No. 09/779,497

Group Art Unit: 3691

Confirmation No. 5669

Filed: February 9, 2001

Examiner: Thu Thao HAVAN

For: ACCOUNTING METHOD

AMENDMENT

Attention: **MAIL STOP RCE**

Commissioner for Patents

PO Box 1450

Alexandria, VA 22313-1450

This is in response to the Office Action mailed October 19, 2006, and having a period for response set to expire on January 19, 2007. A Petition for a Second Month Extension of Time, together with the requisite fee, is enclosed thereby extending the response due date to March 19, 2007.

The following amendments and remarks are respectfully submitted. Entry of the claim amendments and reconsideration of the amended claims is respectfully requested, because it is believed that the claim amendments and remarks clarify the patentably distinguishing features of the present invention over the relied upon references to place the application in condition for allowance and pursuant to 37 CFR 1.116 this Amendment complies with 37 CFR 1.114 by filing an RCE.

Reconsideration of the claims is respectfully requested. The following remarks are respectfully submitted.